**IN THE CLAIMS:**

Please cancel claims 29-39 without prejudice or disclaimer.

Please replace claims 15, 17, 22, 24, and 27 with new claims 15, 17, 22, 24, and 27 which have been amended as shown on the attached marked-up copy.

Please add new claims 40-57 to the Application as follows.

15. (Once amended) A coating agent, comprising:

yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast comprised of glucan, mannan, and chitin, and having a reduced amount of internal soluble cell constituents.

17. (Once amended) A coated material, comprising:

a solid material to be coated; and

a coating comprised of the coating agent according to claim 15 provided on the solid material.

22. (Once amended) A coating agent, comprising:

yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated and acid-treated yeast comprised of glucan, mannan, and chitin, and having a reduced amount of internal soluble cell constituents for which the amount of internal soluble cell constituents is reduced to a greater degree than that obtained by enzyme treatment without acid treatment due to the acid treatment having further removed the internal soluble cell constituents.

24. (Once amended) A coated material, comprising:

a solid material to be coated; and

a coating comprised of the coating agent according to claim 22 provided on the solid material.

27. (Once amended) A coating film, comprising the coating agent according to claim 22.

40. A process for production of a coated material, comprising:

coating a solid material with the coating agent according to claim 15.

41. The process according to claim 40, wherein the coating agent further comprises a plasticizer.

42. A process for production of a coated material, comprising:

coating a solid material with the coating agent according to claim 22.

43. The process according to claim 42, wherein the coating agent further comprising a plasticizer.

44. A method of providing an enteric coating agent for a solid material, comprising:

providing the coating agent according to claim 15.

45. The method according to claim 44, wherein the coating agent further comprising a plasticizer.

46. A method of providing an enteric coating agent for a solid material, comprising:

providing the coating agent according to claim 22.

47. The method according to claim 46, wherein the coating agent further comprising a plasticizer.

48. A coating agent having film forming properties including a controllable, preselectable time at which dissolution of a coating thereof in a solvent begins, comprising:

yeast cell wall fractions, as a primary constituent, consisting of cell residue of yeast which has been treated with enzymes and water to reduce internal soluble cell constituents but which has not been treated with alcohol or other chemical treatment, and which contains glucan, mannan, and chitin.

49. A coated material, comprising:

a solid material to be coated; and

a coating comprised of the coating agent according to claim 48 provided on the solid material,

wherein the coating agent is applied in an amount effective to provide the controllable, preselectable time at which dissolution of a coating thereof in a solvent begins.

50. A coating agent having film forming properties including a controllable, preselectable time at which dissolution of a coating thereof in a solvent begins, comprising:

yeast cell wall fractions, as a primary constituent, consisting of cell residue of yeast which has been treated with enzymes, acid, and water to reduce internal soluble cell constituents but which has not been treated with alcohol or other chemical treatment, and which contains glucan, mannan, and chitin,

wherein the time at which dissolution of a coating thereof in a solvent begins is preselected by controlling concentration of acid during acid treatment, and

wherein the amount of internal soluble cell constituents is reduced to a greater degree than that obtained by enzyme treatment without acid treatment due to the acid treatment having further removed the internal soluble cell constituents.

51. A coated material, comprising:

a solid material to be coated; and

a coating comprised of the coating agent according to claim 50 provided on the solid material,

wherein the coating agent is applied in an amount effective to provide the pre-selected time at which dissolution in the solvent begins.

52. A coating film, comprising the coating agent according to claim 50,

wherein the coating agent is applied in an amount effective to provide the pre-selected time at which dissolution in the solvent begins.

53. An enteric coating agent, comprising:

yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast containing at least a reduced amount of internal soluble cell constituents,

wherein the coating agent is edible, has effective enteric properties, and may be applied in an amount effective to provide a preselected time at which dissolution under enteric conditions begins.

54. A coated material, comprising:

a solid material to be coated; and

a coating comprised of the enteric coating agent according to claim 53 provided on the solid material,

wherein the coating is edible, has effective enteric properties, and is applied in an amount effective to provide a preselected time at which dissolution under enteric conditions begins.

55. A coating film comprising the enteric coating agent according to claim 53, wherein the coating film is edible, has effective enteric properties, and is applied in an amount effective to provide a preselected time at which dissolution under enteric conditions begins.

56. A method of controlling time at which dissolution of a coating in a solvent begins, comprising the steps of:

providing a coating agent which is soluble, and which is comprised of yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast containing a reduced amount of internal soluble cell constituents;

applying a coating comprised of the coating agent onto a solid material in an amount effective to provide a pre-selected time at which dissolution in a solvent begins in use; and

removing the coating by dissolving the coating in a solvent effective for dissolution.

57. A method of controlling time at which dissolution of a coating in a solvent begins, comprising the steps of:

providing a coating agent which is soluble, which is comprised of yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast and acid-treated yeast containing a reduced amount of internal soluble cell constituents, and which has an amount of internal soluble cell constituents which is reduced to a greater degree than that obtained by enzyme treatment without acid treatment due to the acid treatment having further removed the internal soluble cell constituents;

applying a coating comprised of the coating agent onto a solid material in an amount effective to provide a pre-selected time at which dissolution in a solvent in use begins; and

removing the coating by dissolving the coating in a solvent effective for dissolution.